

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

JUNE 30, 2021

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

JUNE 30, 2021

| | GOVERNMENTAL TYPE FUNDS | | | | | | | TOTAL |
|-----------------------------------|-------------------------|-----------|------------------------|---------------------|----------------------------|-------------------|-----------------------|--------------------|
| | GENERAL | ROAD FUND | POLICE FORFEITURE FUND | CITT (TRANSIT) FUND | CITT (TRANSPORTATION) FUND | DEBT SERVICE FUND | CAPITAL PROJECTS FUND | GOVERNMENTAL FUNDS |
| ASSETS: | | | | | | | | |
| CASH-OPERATING (FCB 7200) | \$3,270,940 | --- | --- | --- | --- | --- | --- | \$3,270,940 |
| CASH-OPERATING (FCB 3807) | \$155,775 | --- | --- | --- | --- | --- | --- | \$155,775 |
| CASH-OPERATING (FCB 6202) | --- | --- | --- | \$169,088 | \$500,135 | --- | --- | \$669,223 |
| CASH-OPERATING (FCB 8905) | --- | --- | \$6,339 | --- | --- | --- | --- | \$6,339 |
| CASH-OPERATING (FCB 2902) | --- | --- | \$27,375 | --- | --- | --- | --- | \$27,375 |
| ACCT RECEIVABLE | \$251 | --- | --- | --- | --- | --- | --- | \$251 |
| DUE FROM ROAD FUND | \$14,619 | --- | --- | --- | --- | --- | --- | \$14,619 |
| DUE FROM CITT-TRANSPORTATION | \$2,063 | --- | --- | --- | --- | --- | \$58,431 | \$60,494 |
| DUE FROM POLICE FORFEITURE FUND | \$53,589 | --- | --- | --- | --- | --- | --- | \$53,589 |
| DUE FROM SANITATION FUND | --- | \$144,798 | --- | --- | --- | --- | --- | \$144,798 |
| INVEST-STATE BOARD (POOL) | \$12,071 | --- | --- | --- | --- | --- | --- | \$12,071 |
| PREPAID EXPENSES | \$1,744 | \$0 | --- | --- | --- | --- | --- | \$1,744 |
| TOTAL ASSETS | \$3,511,052 | \$144,798 | \$33,715 | \$169,088 | \$500,135 | \$0 | \$58,431 | \$4,417,218 |
| LIABILITIES: | | | | | | | | |
| ACCOUNTS PAYABLE | \$42,275 | --- | --- | --- | --- | --- | --- | \$42,275 |
| UNION DUES PAYABLE-PBA | \$286 | --- | --- | --- | --- | --- | --- | \$286 |
| UNION DUES PAYABLE-PAT | \$105 | \$116 | --- | --- | --- | --- | --- | \$221 |
| FRS PENSION PAYABLE | --- | (\$0) | --- | --- | --- | --- | --- | (\$0) |
| 457 PAYABLE | --- | --- | --- | --- | --- | --- | --- | \$0 |
| DUE TO GENERAL FUND | --- | \$14,619 | \$53,589 | --- | \$2,063 | --- | --- | \$70,271 |
| DUE TO ROAD FUND | --- | --- | --- | --- | --- | --- | --- | \$0 |
| DUE TO SANITATION FUND | \$359,887 | --- | --- | --- | --- | --- | --- | \$359,887 |
| DUE TO CITT FUND-TRANSIT | --- | --- | --- | --- | --- | --- | --- | \$0 |
| DUE TO CITT FUND-TRANSPORTATION | --- | --- | --- | --- | --- | --- | --- | \$0 |
| DUE TO CAPITAL PROJECTS FUND | --- | --- | --- | --- | \$58,431 | --- | --- | \$58,431 |
| DUE TO OTHER GOVERNMENTS | --- | --- | --- | \$13,199 | \$52,798 | --- | --- | \$65,997 |
| ACCRUED WAGES PAYABLE | --- | --- | --- | --- | --- | --- | --- | \$0 |
| FICA PAYABLE | --- | --- | --- | --- | --- | --- | --- | \$0 |
| FEDERAL TAXES PAYABLE | --- | --- | --- | --- | --- | --- | --- | \$0 |
| COMPLIANCE BONDS PAYABLE | \$4,000 | --- | --- | --- | --- | --- | --- | \$4,000 |
| COUNTY PERMIT SURCHARGE | \$3,249 | --- | --- | --- | --- | --- | --- | \$3,249 |
| STATE PERMIT SURCHARGE-DBR | \$12,102 | --- | --- | --- | --- | --- | --- | \$12,102 |
| TOTAL LIABILITIES | \$421,904 | \$14,735 | \$53,589 | \$13,199 | \$113,292 | \$0 | \$0 | \$616,719 |
| FUND BALANCES: | | | | | | | | |
| RESTRICTED FOR: | | | | | | | | |
| CAPITAL PROJECTS | --- | --- | --- | --- | --- | --- | \$58,431 | \$58,431 |
| ROADS | --- | \$130,063 | --- | --- | --- | --- | --- | \$130,063 |
| POLICE FORFEITURE | --- | --- | (\$19,874) | --- | --- | --- | --- | (\$19,874) |
| CITT | --- | --- | --- | \$155,889 | \$386,842 | --- | --- | \$542,732 |
| UNASSIGNED: | \$3,087,403 | --- | --- | --- | --- | --- | --- | \$3,087,403 |
| TOTAL FUND BALANCES | \$3,089,147 | \$130,063 | (\$19,874) | \$155,889 | \$386,842 | \$0 | \$58,431 | \$3,800,499 |
| TOTAL LIABILITIES & FUND BALANCES | \$3,511,052 | \$144,798 | \$33,715 | \$169,088 | \$500,135 | \$0 | \$58,431 | \$4,417,218 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|--|--------------------|----------------------------------|-------------------------|--------------------|
| REVENUES: | | | | |
| AD VALOREM TAX | \$2,418,095 | \$2,418,095 | \$2,227,983 | (\$190,112) |
| UTILITY TAXES - ELECTRIC | \$160,000 | \$120,000 | \$118,656 | (\$1,344) |
| UTILITY TAXES - WATER | \$33,500 | \$25,125 | \$33,337 | \$8,212 |
| UTILITY TAXES - GAS/PROPANE | \$5,500 | \$4,125 | \$3,841 | (\$284) |
| SIMPLIFIED COMMUNICATIONS TAX | \$80,000 | \$60,000 | \$39,776 | (\$20,224) |
| CONTRACTOR REGISTRATIONS | \$5,500 | \$4,125 | \$5,010 | \$885 |
| BUILDING PERMITS | \$50,000 | \$37,500 | \$117,082 | \$79,582 |
| ELECTRIC PERMITS | \$10,000 | \$7,500 | \$16,748 | \$9,248 |
| PLUMBING PERMITS | \$12,000 | \$9,000 | \$26,819 | \$17,819 |
| MECHANICAL PERMITS | \$7,500 | \$5,625 | \$11,258 | \$5,633 |
| GARAGE SALE PERMITS | \$300 | \$225 | \$198 | (\$27) |
| FRANCHISE FEES - ELECTRIC | \$111,806 | \$83,854 | \$53,867 | (\$29,987) |
| FRANCHISE FEES - SOLID WASTE | \$45,747 | \$34,310 | \$30,426 | (\$3,885) |
| FRANCHISE FEES - GAS/PROPANE | \$2,115 | \$1,586 | \$1,193 | (\$393) |
| OTHER FEES - PLAN REVIEW | \$2,500 | \$1,875 | \$9,850 | \$7,975 |
| OTHER FEES - PERMIT APPLICATION FEES | \$6,000 | \$4,500 | \$17,395 | \$12,895 |
| OTHER FEES - HOME OCCUPATION | \$1,500 | \$1,125 | \$2,607 | \$1,482 |
| OTHER FEES - VARIANCE APPLICATION FEES | \$450 | \$338 | \$1,550 | \$1,213 |
| OTHER FEES - LANDLORD APPLICATION | \$25,000 | \$18,750 | \$31,090 | \$12,340 |
| STATE REVENUE SHARING - MUNICIPAL | \$41,189 | \$30,892 | \$60,102 | \$29,210 |
| STATE REVENUE SHARING - HALF CENT SALES TAX | \$128,165 | \$96,124 | \$147,914 | \$51,791 |
| COVID 19 RELIEF FUNDING | \$0 | \$0 | \$159,939 | \$159,939 |
| GRANTS | \$0 | \$0 | \$12,000 | \$12,000 |
| FEMA REVENUE | \$0 | \$0 | \$847,255 | \$847,255 |
| LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD | \$250 | \$188 | \$486 | \$299 |
| LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING | \$950 | \$713 | \$139 | (\$574) |
| RECREATIONAL PROGRAM FEES | \$5,000 | \$3,750 | \$319 | (\$3,431) |
| CONCESSION STAND | \$600 | \$450 | \$0 | (\$450) |
| FACILITY RENTALS | \$1,750 | \$1,313 | \$0 | (\$1,313) |
| TRAFFIC FINES | \$3,000 | \$2,250 | \$11,471 | \$9,221 |
| LIEN SEARCH FEES | \$3,000 | \$2,250 | \$5,750 | \$3,500 |
| FINES - CODE COMPLIANCE | \$15,000 | \$11,250 | \$56,620 | \$45,370 |
| MISCELLANEOUS REVENUE | \$5,000 | \$3,750 | \$85,251 | \$81,501 |
| INTEREST INCOME | \$5,000 | \$3,750 | \$5,983 | \$2,233 |
| TOTAL REVENUES | \$3,186,416 | \$2,994,336 | \$4,141,916 | \$1,147,580 |
| EXPENDITURES | | | | |
| COMMISSION | | | | |
| COMPENSATION | \$12,000 | \$9,000 | \$9,000 | \$0 |
| FICA | \$918 | \$689 | \$689 | \$0 |
| TRAVEL & PER DIEM | \$2,500 | \$1,875 | \$0 | \$1,875 |
| COMMUNICATIONS | \$3,000 | \$2,250 | \$1,355 | \$895 |
| PROMOTIONAL ACTIVITIES | \$1,500 | \$1,125 | \$343 | \$783 |
| SUBSCRIPTIONS & MEMBERSHIPS | \$1,550 | \$1,163 | \$0 | \$1,163 |
| EDUCATION & TRAINING | \$4,200 | \$3,150 | \$0 | \$3,150 |
| TOTAL COMMISSION | \$25,668 | \$19,251 | \$11,386 | \$7,865 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|---------------------------------------|-------------------|----------------------------------|-------------------------|--------------------|
| ADMINISTRATION (511) | | | | |
| ADMINISTRATIVE SALARY-VILLAGE MANAGER | \$100,000 | \$75,000 | \$54,758 | \$20,242 |
| REGULAR SALARIES-VILLAGE CLERK | \$59,623 | \$44,717 | \$43,453 | \$1,264 |
| REGULAR SALARIES-ADMIN/CLERK ASST | \$70,086 | \$52,564 | \$50,136 | \$2,428 |
| FICA/MEDICARE | \$17,573 | \$13,180 | \$11,349 | \$1,831 |
| FLORIDA RETIREMENT SYSTEM | \$42,710 | \$32,032 | \$27,997 | \$4,035 |
| HEALTH INSURANCE | \$29,756 | \$22,317 | \$23,097 | (\$780) |
| WORKERS COMPENSATION INSURANCE | \$491 | \$491 | \$377 | \$114 |
| PROFESSIONAL FEES | \$154,200 | \$115,650 | \$97,276 | \$18,374 |
| AUDITING FEES | \$23,000 | \$23,000 | \$24,600 | (\$1,600) |
| FINANCE CONTRACT | \$60,000 | \$45,000 | \$45,000 | \$0 |
| TRAVEL & PER DIEM | \$12,300 | \$9,225 | \$2,800 | \$6,425 |
| COMMUNICATIONS | \$18,110 | \$13,582 | \$19,332 | (\$5,750) |
| POSTAGE | \$6,898 | \$5,174 | \$7,594 | (\$2,420) |
| UTILITIES | \$8,523 | \$6,392 | \$5,898 | \$494 |
| RENTALS AND LEASES | \$10,491 | \$7,868 | \$8,117 | (\$248) |
| PROPERTY INSURANCE | \$194,423 | \$194,423 | \$186,546 | \$7,877 |
| PRINTING & BINDING | \$9,000 | \$6,750 | \$501 | \$6,249 |
| PROMOTIONAL ACTIVITIES | \$1,500 | \$1,125 | \$1,610 | (\$485) |
| LEGAL ADVERTISING | \$8,913 | \$6,685 | \$2,678 | \$4,007 |
| MUNICIPAL ELECTIONS | \$4,000 | \$3,000 | \$0 | \$3,000 |
| OTHER CURRENT CHARGES | \$12,026 | \$9,020 | \$12,631 | (\$3,612) |
| MERCHANT CC FEES | \$0 | \$0 | \$2,357 | (\$2,357) |
| OFFICE SUPPLIES | \$8,500 | \$6,375 | \$4,635 | \$1,740 |
| OPERATING SUPPLIES | \$6,400 | \$4,800 | \$6,408 | (\$1,608) |
| DUES & MEMBERSHIPS | \$5,950 | \$4,463 | \$14,753 | (\$10,290) |
| EDUCATION & TRAINING | \$5,000 | \$3,750 | \$0 | \$3,750 |
| CONTINGENCY (COVID-19) | \$0 | \$0 | \$12,767 | (\$12,767) |
| TOTAL ADMINISTRATION | \$869,472 | \$706,583 | \$666,669 | \$39,914 |
| DEBT SERVICE | | | | |
| PRINCIPAL EXPENSE | \$21,089 | \$21,089 | \$268,172 | (\$247,084) |
| INTEREST EXPENSE | \$10,691 | \$10,691 | \$8,988 | \$1,704 |
| OTHER DEBT SERVICE COSTS | \$240 | \$180 | \$0 | \$180 |
| TOTAL DEBT SERVICE | \$32,020 | \$31,960 | \$277,160 | (\$245,200) |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|----------------------------------|--------------------|----------------------------------|-------------------------|-------------------|
| POLICE (521) | | | | |
| REGULAR SALARIES | \$570,999 | \$428,249 | \$410,353 | \$17,897 |
| HAZARD PAY-1% CARES ACT | \$0 | \$0 | \$1,918 | (\$1,918) |
| OTHER SALARIES & WAGES-PART TIME | \$94,693 | \$71,020 | \$84,272 | (\$13,252) |
| OVERTIME | \$40,000 | \$30,000 | \$3,938 | \$26,062 |
| SPECIAL PAY & COURT PAYS | \$15,000 | \$11,250 | \$7,785 | \$3,465 |
| OFF DUTY POLICE | \$0 | \$0 | \$56,800 | (\$56,800) |
| FICA/MEDICARE | \$55,133 | \$41,350 | \$39,639 | \$1,711 |
| FLORIDA RETIREMENT SYSTEM | \$160,814 | \$120,610 | \$116,748 | \$3,862 |
| HEALTH INSURANCE | \$46,667 | \$35,001 | \$55,834 | (\$20,834) |
| WORKERS COMPENSATION INSURANCE | \$33,011 | \$24,758 | \$25,324 | (\$566) |
| PROFESSIONAL SERVICES | \$8,400 | \$6,300 | \$7,470 | (\$1,170) |
| TRAVEL & PER DIEM | \$1,000 | \$750 | \$0 | \$750 |
| COMMUNICATIONS | \$9,714 | \$7,285 | \$10,258 | (\$2,972) |
| UTILITIES | \$3,740 | \$2,805 | \$1,370 | \$1,435 |
| RENTALS & LEASES | \$79,231 | \$59,423 | \$54,021 | \$5,402 |
| INSURANCE-POLICE | \$17,649 | \$17,649 | \$16,304 | \$1,345 |
| REPAIRS & MAINTENANCE | \$81,600 | \$61,200 | \$49,473 | \$11,727 |
| PRINTING & BINDING | \$1,000 | \$750 | \$50 | \$700 |
| OPERATING SUPPLIES | \$92,950 | \$69,713 | \$67,926 | \$1,787 |
| DUES & MEMBERSHIPS | \$1,200 | \$900 | \$1,091 | (\$191) |
| EDUCATION & TRAINING | \$7,000 | \$5,250 | \$1,790 | \$3,460 |
| CONTINGENCY (COVID-19) | \$0 | \$0 | \$12,717 | (\$12,717) |
| CAPITAL OUTLAY | \$6,500 | \$4,875 | \$14,494 | (\$9,619) |
| TOTAL POLICE | \$1,326,301 | \$999,138 | \$1,039,574 | (\$40,436) |
| BUILDING (524) | | | | |
| REGULAR SALARIES | \$35,392 | \$26,544 | \$23,514 | \$3,030 |
| FICA/MEDICARE | \$2,707 | \$2,031 | \$1,799 | \$232 |
| FLORIDA RETIREMENT SYSTEM | \$3,539 | \$2,654 | \$2,387 | \$268 |
| HEALTH INSURANCE | \$9,611 | \$7,209 | \$7,834 | (\$626) |
| WORKERS COMPENSATION INSURANCE | \$85 | \$85 | \$65 | \$20 |
| UNEMPLOYMENT | \$0 | \$0 | \$275 | (\$275) |
| PROFESSIONAL SERVICES | \$67,925 | \$50,944 | \$91,336 | (\$40,392) |
| EDUCATION & TRAINING | \$200 | \$150 | \$0 | \$150 |
| OPERATING SUPPLIES | \$1,000 | \$750 | \$1,681 | (\$931) |
| TOTAL BUILDING | \$120,460 | \$90,366 | \$128,890 | (\$38,524) |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|---|-------------------|----------------------------------|-------------------------|------------------|
| CODE COMPLIANCE (529) | | | | |
| REGULAR SALARIES | \$77,548 | \$58,161 | \$44,660 | \$13,501 |
| FICA/MEDICARE | \$5,932 | \$4,449 | \$3,417 | \$1,033 |
| FLORIDA RETIREMENT SYSTEM | \$7,755 | \$5,816 | \$4,493 | \$1,323 |
| HEALTH INSURANCE | \$19,360 | \$14,520 | \$12,238 | \$2,282 |
| WORKERS COMPENSATION INSURANCE | \$3,135 | \$2,351 | \$2,405 | (\$54) |
| UNEMPLOYMENT | \$0 | \$0 | \$3,580 | (\$3,580) |
| PROFESSIONAL FEES-CODE OFFICER SERVICES | \$0 | \$0 | \$1,225 | (\$1,225) |
| COMMUNICATIONS | \$870 | \$652 | \$558 | \$94 |
| RENTALS & LEASES | \$6,864 | \$5,148 | \$4,482 | \$666 |
| INSURANCE | \$2,123 | \$1,592 | \$1,961 | (\$369) |
| REPAIRS & MAINTENANCE | \$1,200 | \$900 | \$0 | \$900 |
| CONTINGENCY | \$2,000 | \$1,500 | \$0 | \$1,500 |
| OPERATING SUPPLIES | \$9,050 | \$6,788 | \$934 | \$5,853 |
| MEMBERSHIPS & DUES | \$100 | \$75 | \$300 | (\$225) |
| EDUCATION & TRAINING | \$1,200 | \$900 | \$0 | \$900 |
| TOTAL CODE COMPLIANCE | \$137,138 | \$102,853 | \$80,254 | \$22,600 |
| PUBLIC WORKS (539) | | | | |
| REGULAR SALARIES | \$223,712 | \$167,784 | \$123,290 | \$44,494 |
| OVERTIME | \$1,000 | \$750 | \$4,140 | (\$3,390) |
| EMPLOYEE BONUSES | \$2,500 | \$2,500 | \$2,000 | \$500 |
| FICA/MEDICARE | \$17,382 | \$13,036 | \$7,889 | \$5,147 |
| FLORIDA RETIREMENT SYSTEM | \$22,018 | \$16,513 | \$10,176 | \$6,338 |
| HEALTH INSURANCE | \$48,287 | \$36,215 | \$26,508 | \$9,707 |
| WORKERS COMPENSATION INSURANCE | \$15,669 | \$11,752 | \$12,020 | (\$269) |
| CONTRACT SERVICES | \$13,000 | \$9,750 | \$8,203 | \$1,548 |
| COMMUNICATIONS | \$5,853 | \$4,389 | \$2,032 | \$2,357 |
| UTILITIES | \$9,972 | \$7,479 | \$14,198 | (\$6,719) |
| RENTALS & LEASES | \$14,791 | \$11,093 | \$12,423 | (\$1,329) |
| PROPERTY INSURANCE | \$8,135 | \$8,135 | \$8,839 | (\$704) |
| REPAIRS & MAINTENANCE | \$38,000 | \$28,500 | \$30,012 | (\$1,512) |
| LANDSCAPE MAINTENANCE | \$81,000 | \$60,750 | \$3,000 | \$57,750 |
| OTHER CURRENT CHARGES-STORM PREP | \$10,000 | \$7,500 | \$0 | \$7,500 |
| OPERATING SUPPLIES | \$25,000 | \$18,750 | \$23,922 | (\$5,172) |
| DUES & MEMBERSHIPS | \$150 | \$113 | \$0 | \$113 |
| EDUCATION & TRAINING | \$1,000 | \$750 | \$0 | \$750 |
| CONTINGENCY (COVID-19) | \$0 | \$0 | \$232 | (\$232) |
| TOTAL PUBLIC WORKS | \$537,468 | \$405,759 | \$288,883 | \$116,876 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|---|--------------------|----------------------------------|-------------------------|--------------------|
| PARKS AND RECREATION (572) | | | | |
| REGULAR SALARIES | \$48,829 | \$36,622 | \$35,179 | \$1,443 |
| OTHER SALARIES & WAGES-PART TIME | \$50,851 | \$38,139 | \$21,796 | \$16,342 |
| FICA/MEDICARE | \$7,626 | \$5,719 | \$4,359 | \$1,361 |
| FLORIDA RETIREMENT SYSTEM | \$9,968 | \$7,476 | \$5,775 | \$1,701 |
| HEALTH INSURANCE | \$9,611 | \$7,209 | \$7,570 | (\$362) |
| WORKERS COMPENSATION INSURANCE | \$206 | \$206 | \$158 | \$48 |
| COMMUNICATIONS | \$4,893 | \$3,670 | \$2,831 | \$838 |
| UTILITIES | \$5,100 | \$3,825 | \$2,532 | \$1,293 |
| RENTALS & LEASES | \$3,749 | \$2,812 | \$1,600 | \$1,212 |
| PROPERTY INSURANCE | \$4,081 | \$4,081 | \$5,551 | (\$1,470) |
| REPAIRS & MAINTENANCE | \$40,000 | \$30,000 | \$1,704 | \$28,296 |
| CONCESSION EXPENSES | \$10,700 | \$8,025 | \$0 | \$8,025 |
| SPECIAL EVENTS | \$500 | \$375 | \$4,342 | (\$3,967) |
| OPERATING SUPPLIES | \$3,750 | \$2,813 | \$1,173 | \$1,639 |
| MEMBERSHIPS & DUES | \$160 | \$120 | \$0 | \$120 |
| EDUCATION & TRAINING | \$2,000 | \$1,500 | \$0 | \$1,500 |
| INFRASTRUCTURE IMPROVEMENTS | \$0 | \$0 | \$0 | \$0 |
| TOTAL PARKS AND RECREATION | \$202,024 | \$152,590 | \$94,570 | \$58,020 |
| TOTAL EXPENDITURES | \$3,250,551 | \$2,508,501 | \$2,587,387 | (\$78,886) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS | (\$64,135) | \$485,835 | \$1,554,530 | \$1,068,694 |
| RESERVES | | | | |
| RESERVES-EMERGENCY | \$3,209 | \$2,407 | \$0 | (\$2,407) |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$3,209 | \$2,407 | \$0 | (\$2,407) |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | \$67,344 | \$50,508 | \$0 | (\$50,508) |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$67,344 | \$50,508 | \$0 | (\$50,508) |
| NET CHANGE IN FUND BALANCES | \$0 | \$536,343 | \$1,554,530 | \$1,018,186 |
| FUND BALANCE-BEGINNING | \$0 | | \$1,534,618 | |
| FUND BALANCE-ENDING | \$0 | | \$3,089,147 | |

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| LOCAL OPTION GAS TAX | \$40,748 | \$30,561 | \$41,173 | \$10,612 |
| STATE REVENUE SHARING - MUNICIPAL | \$11,340 | \$8,505 | \$15,025 | \$6,520 |
| FDOT 6 AVE MEDIAN MAINTENANCE | \$2,856 | \$2,142 | \$2,142 | \$0 |
| TOTAL REVENUES | \$54,944 | \$41,208 | \$58,340 | \$17,133 |
| EXPENDITURES | | | | |
| REGULAR SALARIES | \$74,261 | \$55,696 | \$53,634 | \$2,062 |
| OVERTIME | \$1,000 | \$750 | \$324 | \$426 |
| SPECIAL PAY | \$1,000 | \$1,000 | \$1,000 | \$0 |
| FICA/MEDICARE | \$5,834 | \$4,376 | \$4,204 | \$171 |
| FLORIDA RETIREMENT SYSTEM | \$7,426 | \$5,570 | \$5,473 | \$96 |
| HEALTH INSURANCE | \$19,677 | \$14,757 | \$14,227 | \$530 |
| WORKERS COMPENSATION INSURANCE | \$7,838 | \$7,838 | \$6,013 | \$1,825 |
| COMMUNICATIONS | \$480 | \$360 | \$360 | \$0 |
| RENTALS & LEASES | \$0 | \$0 | \$0 | \$0 |
| INSURANCE | \$2,080 | \$2,080 | \$1,922 | \$159 |
| REPAIRS & MAINTENANCE | \$18,204 | \$13,653 | \$2,457 | \$11,196 |
| OPERATING SUPPLIES | \$8,000 | \$6,000 | \$6,810 | (\$810) |
| EDUCATION & TRAINING | \$300 | \$225 | \$0 | \$225 |
| TOTAL EXPENDITURES | \$146,101 | \$112,305 | \$96,424 | \$15,881 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (\$91,157) | (\$71,097) | (\$38,084) | \$33,014 |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | \$24,399 | \$18,299 | \$0 | (\$18,299) |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$24,399 | \$18,299 | \$0 | (\$18,299) |
| NET CHANGE IN FUND BALANCES | (\$66,758) | (\$52,798) | (\$38,084) | \$14,714 |
| FUND BALANCE-BEGINNING | \$66,758 | | \$168,147 | |
| FUND BALANCE-ENDING | \$0 | | \$130,063 | |

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|-------------|
| REVENUES: | | | | |
| INTEREST INCOME | \$0 | \$0 | \$63 | \$63 |
| TOTAL REVENUES | \$0 | \$0 | \$63 | \$63 |
| EXPENDITURES | | | | |
| OTHER CURRENT CHARGES | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$0 | \$0 | \$63 | \$63 |
| NET CHANGE IN FUND BALANCES | \$0 | \$0 | \$63 | \$63 |
| FUND BALANCE-BEGINNING | \$0 | | (\$19,937) | |
| FUND BALANCE-ENDING | \$0 | | (\$19,874) | |

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| TRANSPORTATION SURTAX | \$22,800 | \$17,100 | \$0 | (\$17,100) |
| INTEREST INCOME | \$200 | \$150 | \$274 | \$124 |
| TOTAL REVENUES | \$23,000 | \$17,250 | \$274 | (\$16,976) |
| EXPENDITURES | | | | |
| TRANSIT PROJECTS | \$2,500 | \$2,500 | \$2,500 | \$0 |
| TOTAL EXPENDITURES | \$2,500 | \$2,500 | \$2,500 | \$0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$20,500 | \$14,750 | (\$2,226) | (\$16,976) |
| NET CHANGE IN FUND BALANCES | \$20,500 | \$14,750 | (\$2,226) | (\$16,976) |
| FUND BALANCE-BEGINNING | \$0 | | \$158,116 | |
| FUND BALANCE-ENDING | \$20,500 | | \$155,889 | |

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|---|-------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| TRANSPORTATION SURTAX | \$102,405 | \$76,804 | \$0 | (\$76,804) |
| INTEREST INCOME | \$800 | \$600 | \$1,095 | \$495 |
| TOTAL REVENUES | \$103,205 | \$77,404 | \$1,095 | (\$76,309) |
| EXPENDITURES | | | | |
| STREETLIGHTING | \$25,000 | \$18,750 | \$18,289 | \$461 |
| STORM DRAIN CLEANING | \$75,000 | \$56,250 | \$15,780 | \$40,471 |
| TRANSPORTATION PROJECTS | \$65,000 | \$48,750 | \$16,265 | \$32,485 |
| TOTAL EXPENDITURES | \$165,000 | \$123,750 | \$50,333 | \$73,417 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS | (\$61,795) | (\$46,346) | (\$49,239) | (\$2,892) |
| NET CHANGE IN FUND BALANCES | (\$61,795) | (\$46,346) | (\$49,239) | (\$2,892) |
| FUND BALANCE-BEGINNING | \$385,718 | | \$436,081 | |
| FUND BALANCE-ENDING | \$323,923 | | \$386,842 | |

VILLAGE OF BISCAYNE PARK
CITT FUNDS

| FY 2016 | | | | TRANSIT | TRANSPORTATION | |
|---------------------------|-----------------|----|-----------|---------------------|-----------------------|----------------------|
| | RECEIVED | | | 20% | 80% | TOTAL |
| BALANCE | 9/30/15 | | \$ | 49,601.10 | \$ 337,355.66 | \$ 386,956.76 |
| DEPOSIT | 10/9/15 | \$ | 9,915.00 | \$ 1,983.00 | \$ 7,932.00 | \$ 9,915.00 |
| DEPOSIT | 11/18/15 | \$ | 8,512.00 | \$ 1,702.40 | \$ 6,809.60 | \$ 8,512.00 |
| DEPOSIT | 12/29/15 | \$ | 11,445.00 | \$ 2,289.00 | \$ 9,156.00 | \$ 11,445.00 |
| DEPOSIT | 2/8/16 | \$ | 8,993.00 | \$ 1,798.60 | \$ 7,194.40 | \$ 8,993.00 |
| DEPOSIT | 3/22/16 | \$ | 9,646.00 | \$ 1,929.20 | \$ 7,716.80 | \$ 9,646.00 |
| DEPOSIT | 4/26/16 | \$ | 14,302.00 | \$ 2,860.40 | \$ 11,441.60 | \$ 14,302.00 |
| DEPOSIT | 5/27/16 | \$ | 9,308.00 | \$ 1,861.60 | \$ 7,446.40 | \$ 9,308.00 |
| DEPOSIT | 6/24/16 | \$ | 9,463.00 | \$ 1,892.60 | \$ 7,570.40 | \$ 9,463.00 |
| DEPOSIT | 7/26/16 | \$ | 13,533.00 | \$ 2,706.60 | \$ 10,826.40 | \$ 13,533.00 |
| DEPOSIT | 8/9/16 | \$ | 9,443.00 | \$ 1,888.60 | \$ 7,554.40 | \$ 9,443.00 |
| DEPOSIT | 9/21/16 | \$ | 9,451.00 | \$ 1,890.20 | \$ 7,560.80 | \$ 9,451.00 |
| FY 16 REVENUES | | | | \$ 22,802.20 | \$ 91,208.80 | \$ 114,011.00 |
| BALANCE AT 9/30/16 | | | \$ | 72,403.30 | \$ 428,564.46 | \$ 500,967.76 |

| FY 2017 | | | | TRANSIT | TRANSPORTATION | |
|---------------------------|----------------|----|-----------|---------------------|-----------------------|----------------------|
| | | | | 20% | 80% | |
| BALANCE | 9/30/16 | | \$ | 72,403.30 | \$ 428,564.46 | \$ 500,967.76 |
| DEPOSIT | 10/4/16 | \$ | 11,838.00 | \$ 2,367.60 | \$ 9,470.40 | \$ 11,838.00 |
| DEPOSIT | 11/9/16 | \$ | 9,013.00 | \$ 1,802.60 | \$ 7,210.40 | \$ 9,013.00 |
| DEPOSIT | 12/5/16 | \$ | 9,003.00 | \$ 1,800.60 | \$ 7,202.40 | \$ 9,003.00 |
| DEPOSIT | 12/29/16 | \$ | 11,907.00 | \$ 2,381.40 | \$ 9,525.60 | \$ 11,907.00 |
| DEPOSIT | 2/8/17 | \$ | 8,687.00 | \$ 1,737.40 | \$ 6,949.60 | \$ 8,687.00 |
| DEPOSIT | 3/3/17 | \$ | 9,601.00 | \$ 1,920.20 | \$ 7,680.80 | \$ 9,601.00 |
| DEPOSIT | 4/12/17 | \$ | 14,095.00 | \$ 2,819.00 | \$ 11,276.00 | \$ 14,095.00 |
| DEPOSIT | 6/7/17 | \$ | 9,412.00 | \$ 1,882.40 | \$ 7,529.60 | \$ 9,412.00 |
| DEPOSIT | 7/11/17 | \$ | 9,290.00 | \$ 1,858.00 | \$ 7,432.00 | \$ 9,290.00 |
| DEPOSIT | 7/31/17 | \$ | 13,680.00 | \$ 2,736.00 | \$ 10,944.00 | \$ 13,680.00 |
| DEPOSIT | 8/23/17 | \$ | 9,644.00 | \$ 1,928.80 | \$ 7,715.20 | \$ 9,644.00 |
| DEPOSIT | 9/29/17 | \$ | 9,474.00 | \$ 1,894.80 | \$ 7,579.20 | \$ 9,474.00 |
| FY 17 TOTAL | | | | \$ 25,128.80 | \$ 100,515.20 | \$ 125,644.00 |
| BALANCE AT 9/30/17 | | | \$ | 97,532.10 | \$ 529,079.66 | \$ 626,611.76 |

| FY 2018 | | | | TRANSIT | TRANSPORTATION | |
|---------------------------------|----------------|----|-----------|-------------------|-----------------------|-----------------------|
| | | | | 20% | 80% | TOTAL |
| BALANCE | 9/30/17 | | \$ | 97,532.10 | \$ 529,079.66 | \$ 626,611.76 |
| DEPOSIT | 10/13/17 | \$ | 12,499.00 | \$ 2,499.80 | \$ 9,999.20 | \$ 12,499.00 |
| DEPOSIT | 11/9/17 | \$ | 9,551.00 | \$ 1,910.20 | \$ 7,640.80 | \$ 9,551.00 |
| DEPOSIT | 12/5/17 | \$ | 8,855.00 | \$ 1,771.00 | \$ 7,084.00 | \$ 8,855.00 |
| DEPOSIT | 12/21/17 | \$ | 11,432.00 | \$ 2,286.40 | \$ 9,145.60 | \$ 11,432.00 |
| DEPOSIT | 2/1/18 | \$ | 9,677.00 | \$ 1,935.40 | \$ 7,741.60 | \$ 9,677.00 |
| DEPOSIT | 3/15/18 | \$ | 10,383.00 | \$ 2,076.60 | \$ 8,306.40 | \$ 10,383.00 |
| DEPOSIT | 4/5/18 | \$ | 15,359.00 | \$ 3,071.80 | \$ 12,287.20 | \$ 15,359.00 |
| DEPOSIT | 5/31/18 | \$ | 10,172.00 | \$ 2,034.40 | \$ 8,137.60 | \$ 10,172.00 |
| DEPOSIT | 6/8/18 | \$ | 10,024.00 | \$ 2,004.80 | \$ 8,019.20 | \$ 10,024.00 |
| DEPOSIT | 7/27/18 | \$ | 14,824.00 | \$ 2,964.80 | \$ 11,859.20 | \$ 14,824.00 |
| DEPOSIT | 8/31/18 | \$ | 10,241.00 | \$ 2,048.20 | \$ 8,192.80 | \$ 10,241.00 |
| DEPOSIT | 9/19/18 | \$ | 9,784.00 | \$ 1,956.80 | \$ 7,827.20 | \$ 9,784.00 |
| FY 18 TOTAL | | | \$ | 26,560.20 | \$ 106,240.80 | \$ 132,801.00 |
| LESS: FPL STREETLIGHTING | | | \$ | - | (\$24,598.92) | \$ (24,598.92) |
| ADD: INTEREST INCOME | | | \$ | 656.34 | \$2,435.57 | \$ 3,091.91 |
| BALANCE AT 9/31/18 | | | \$ | 124,748.64 | \$ 637,756.03 | \$ 762,504.67 |

VILLAGE OF BISCAYNE PARK
CITT FUNDS

| FY 2019 | | | | TRANSIT | TRANSPORTATION | |
|---------------------------------|----------------|----|-----------|-------------------|------------------------|------------------------|
| | | | | 20% | 80% | TOTAL |
| BALANCE | 9/30/18 | | \$ | 124,748.64 | \$ 637,756.03 | \$ 762,504.67 |
| DEPOSIT | 10/4/18 | \$ | 13,335.00 | \$ 2,667.00 | \$ 10,668.00 | \$ 13,335.00 |
| DEPOSIT | 11/2/18 | \$ | 9,729.00 | \$ 1,945.80 | \$ 7,783.20 | \$ 9,729.00 |
| DEPOSIT | 12/4/18 | \$ | 9,492.00 | \$ 1,898.40 | \$ 7,593.60 | \$ 9,492.00 |
| DEPOSIT | 12/21/18 | \$ | 12,885.00 | \$ 2,577.00 | \$ 10,308.00 | \$ 12,885.00 |
| DEPOSIT | 2/7/19 | \$ | 9,529.00 | \$ 1,905.80 | \$ 7,623.20 | \$ 9,529.00 |
| DEPOSIT | 3/7/19 | \$ | 10,174.00 | \$ 2,034.80 | \$ 8,139.20 | \$ 10,174.00 |
| DEPOSIT | 4/9/19 | \$ | 15,709.00 | \$ 3,141.80 | \$ 12,567.20 | \$ 15,709.00 |
| DEPOSIT | 5/24/19 | \$ | 10,048.00 | \$ 2,009.60 | \$ 8,038.40 | \$ 10,048.00 |
| DEPOSIT | 6/13/19 | \$ | 10,084.00 | \$ 2,016.80 | \$ 8,067.20 | \$ 10,084.00 |
| DEPOSIT | 7/31/19 | \$ | 14,709.00 | \$ 2,941.80 | \$ 11,767.20 | \$ 14,709.00 |
| DEPOSIT | 8/15/19 | \$ | 10,284.00 | \$ 2,056.80 | \$ 8,227.20 | \$ 10,284.00 |
| DEPOSIT | 9/9/19 | \$ | 10,139.00 | \$ 2,027.80 | \$ 8,111.20 | \$ 10,139.00 |
| DEPOSIT | 9/24/19 | \$ | 10,028.00 | \$ 2,005.60 | \$ 8,022.40 | \$ 10,028.00 |
| FY 19 TOTAL | | | \$ | 29,229.00 | \$ 116,916.00 | \$ 146,145.00 |
| LESS: TRANSFER DUE TO GF | | | \$ | 6,240.89 | \$ (203,509.64) | \$ (203,509.64) |
| ADD: INTEREST INCOME | | | \$ | 1,087.96 | \$ 4,351.07 | \$ 5,439.03 |
| BALANCE AT 9/30/19 | | | \$ | 161,306.49 | \$ 555,513.46 | \$ 710,579.06 |

| FY 2020 | | | | TRANSIT | TRANSPORTATION | |
|---------------------------------|----------------|----|-----------|-------------------|-----------------------|-----------------------|
| | | | | 20% | 80% | TOTAL |
| BALANCE | 9/30/19 | | \$ | 161,306.49 | \$ 555,513.46 | \$ 716,819.95 |
| DEPOSIT | 10/9/19 | \$ | 12,878.00 | \$ 2,575.60 | \$ 10,302.40 | \$ 12,878.00 |
| DEPOSIT | 11/19/19 | \$ | 9,533.00 | \$ 1,906.60 | \$ 7,626.40 | \$ 9,533.00 |
| DEPOSIT | 12/23/19 | \$ | 12,850.00 | \$ 2,570.00 | \$ 10,280.00 | \$ 12,850.00 |
| DEPOSIT | 1/17/20 | \$ | 10,084.00 | \$ 2,016.80 | \$ 8,067.20 | \$ 10,084.00 |
| FY 20 TOTAL | | | \$ | 9,069.00 | \$ 36,276.00 | \$ 45,345.00 |
| LESS: TRANSFER DUE TO GF | | | | | \$ (32,466.44) | \$ (32,466.44) |
| ADD: INTEREST INCOME | | | \$ | 939.11 | \$ 3,756 | \$ 4,695.54 |
| BALANCE AT 9/30/20 | | | \$ | 171,314.60 | \$ 563,079.45 | \$ 734,394.05 |

| FY 2021 | | | | TRANSIT | TRANSPORTATION | |
|-----------------------------|----------------|--|----|-------------------|-----------------------|-----------------------|
| | | | | 20% | 80% | TOTAL |
| BALANCE | 9/30/20 | | \$ | 171,314.60 | \$ 563,079.45 | \$ 734,394.05 |
| DEPOSIT | | | \$ | - | \$ - | \$ - |
| DEPOSIT | | | \$ | - | \$ - | \$ - |
| DEPOSIT | | | \$ | - | \$ - | \$ - |
| FY 21 TOTAL | | | \$ | - | \$ - | \$ - |
| TRANSFER TO GF | | | \$ | (2,500.00) | \$ (64,040.50) | \$ (66,540.50) |
| ADD: INTEREST INCOME | | | \$ | 273.71 | \$ 1,094.86 | \$ 1,368.57 |
| BALANCE AT 6/30/2021 | | | \$ | 169,088.31 | \$ 500,133.81 | \$ 669,222.12 |

| | | | | | | |
|--------------------------|--|----|-------------|----|-------------|----------------|
| DUE TO GENERAL FUND | | \$ | - | \$ | (2,063.19) | \$ (2,063.19) |
| DUE TO CITT (FY19 AUDIT) | | \$ | (13,199.00) | \$ | (52,798.00) | \$ (65,997.00) |
| DUE TO CAPITAL PROJECTS | | \$ | - | \$ | (58,431.00) | \$ (58,431.00) |

| | | | | | | |
|--------------------------|--|----|-------------------|----|-------------------|----------------------|
| BALANCE 6/30/2021 | | \$ | 155,889.31 | \$ | 386,841.62 | \$ 542,730.93 |
|--------------------------|--|----|-------------------|----|-------------------|----------------------|

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|---|-------------------|----------------------------------|-------------------------|------------|
| REVENUES: | | | | |
| MISC INCOME | \$0 | \$0 | \$0 | \$0 |
| TOTAL REVENUES | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES | | | | |
| PRINCIPAL EXPENSE | \$0 | \$0 | \$0 | \$0 |
| INTEREST EXPENSE | \$0 | \$0 | \$0 | \$0 |
| OTHER DEBT SERVICE COSTS | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS | \$0 | \$0 | \$0 | \$0 |
| OTHER FINANCING SOURCES/(USES) | | | | |
| NOTE PROCEEDS (2018) | \$0 | \$0 | \$0 | \$0 |
| OPERATING TRANSFER IN/(OUT) | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCES | \$0 | \$0 | \$0 | \$0 |
| FUND BALANCE-BEGINNING | \$0 | | \$0 | |
| FUND BALANCE-ENDING | \$0 | | \$0 | |

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|------------|
| REVENUES: | | | | |
| INTEREST INCOME | \$0 | \$0 | \$0 | \$0 |
| TOTAL REVENUES | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES | | | | |
| CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCES | \$0 | \$0 | \$0 | \$0 |
| FUND BALANCE-BEGINNING | \$0 | | \$58,431 | |
| FUND BALANCE-ENDING | \$0 | | \$58,431 | |

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

JUNE 30, 2021

| | BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION |
|----------------------------|--|
| <u>ASSETS</u> | |
| CURRENT ASSETS | |
| DUE FROM OTHER FUNDS | \$359,887 |
| TOTAL ASSETS | <u>\$359,887</u> |
| <u>LIABILITIES</u> | |
| CURRENT LIABILITIES | |
| ACCOUNTS PAYABLE | \$120,859 |
| DUE TO ROAD FUND | <u>\$144,798</u> |
| TOTAL LIABILITIES | <u>\$265,657</u> |
| <u>NET POSITION</u> | |
| UNRESTRICTED | <u>\$94,229</u> |
| TOTAL NET POSITION | <u>\$94,229</u> |

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED JUNE 30, 2021

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/21 | ACTUAL THRU 06/30/21 | VARIANCE |
|---|-------------------|----------------------------------|-------------------------|--------------------|
| REVENUES: | | | | |
| SANITATION ASSESSMENT | \$593,750 | \$568,147 | \$568,147 | \$0 |
| MISC INCOME | \$3,410 | \$2,557 | \$2,295 | (\$262) |
| TOTAL REVENUES | \$597,160 | \$570,704 | \$570,442 | (\$262) |
| EXPENDITURES | | | | |
| OTHER CONTRACTURAL SERVICES | \$485,811 | \$364,358 | \$465,608 | (\$101,250) |
| OTHER CURRENT CHARGES | \$1,000 | \$750 | \$0 | \$750 |
| TOTAL EXPENDITURES | \$486,811 | \$365,108 | \$465,608 | (\$100,500) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS | \$110,348 | \$205,596 | \$104,834 | (\$100,762) |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | (\$94,256) | (\$70,692) | \$0 | \$70,692 |
| TOTAL OTHER FINANCING SOURCES/(USES) | (\$94,256) | (\$70,692) | \$0 | \$70,692 |
| NET CHANGE IN FUND BALANCES | \$16,092 | \$134,904 | \$104,834 | (\$30,070) |
| FUND BALANCE-BEGINNING | (\$16,092) | | (\$10,605) | |
| FUND BALANCE-ENDING | \$0 | | \$94,229 | |